



राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, बुधवार, 28 जुलाई, 1993/6 भावण, 1995

हिमाचल प्रदेश सरकार

आवकारी एवं कराधान विभाग

अधिसूचना

शिमला-171002, 23 जुलाई, 1993

संख्या 1-12/13-ई० एण्ड टी० III.—हिमाचल प्रदेश जनरल सेल्ज टैक्स ऐक्ट, 1968 (1968 का 24) में संलग्न अनुसूची "बी" में प्राकृत्य संशोधन, इस विभाग की समसंख्यक अधिसूचना तारीख 25 नवम्बर, 1992 द्वारा तारीख 1-10-1992 को राजपत्र (असाधारण), हिमाचल प्रदेश में उससे सम्भाव्य प्रभावित व्यक्तिओं से आक्षेप और सुझाव आमन्त्रित करने के लिए प्रकाशित किया गया था ;

और नियत समय के भीतर इस निमित कोई भी आक्षेप या सुझाव प्राप्त नहीं हुए है ।

अतः भारत के राष्ट्रपति, हिमाचल प्रदेश जनरल सेल्ज टैक्स ऐक्ट, 1968 (1968 का 24) की धारा 7 की उप-धारा (2) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए उक्त अधिनियम की अनुसूची "बी" (जिसे इसके पश्चात् उक्त अनुसूची कहा जाएगा) में निम्नलिखित संशोधन करते हैं, अर्थात् :—

AMENDMENTS

1. मद् संख्या 66 का संशोधन.—उक्त अनुसूची की मद् संख्या 66 के स्तम्भ 2 में,—

(a) In clause (2) of the conditions, for the words "of genuineness and eligibility granted by the Director of Industries, Himachal Pradesh or his authorised nominee", the

words, signs and the figures "in Form R. M. II, prescribed by the Himachal Pradesh Government, Excise and Taxation Department Notification No. 1-12/73-E & T-III, dated the 7th February, 1992, obtained from the authority specified therein" shall be substituted;

- (b) after clause (2) of the conditions, the following new clause (3) shall be added, namely:—

"(3) the units comply with all the provision of the Act and the rules framed thereunder and also the notification is thereunder." ; and

- (c) the existing clause (3) shall be re-numbered as clause (4).

2. नई मद संख्या 76 का जोड़ा जाना।—उक्त अनुसूची की मद संख्या 75 के पश्चात् नई मद संख्या 76 जोड़ी जाएगी, अर्थात् :—

"76. Sale of goods manufactured by the following new industrial units :— The exemption shall be granted only when—

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| <p>(i) Agriculture-Horticulture produce-based industries, except Breweries, Distilleries, non-fruit based wineries and Bottling Plants (both for Country-Liquor and Indian Made Foreign Liquor);</p> | <p>(a) the units file by 30th April every year with the Assessing Authority concerned a certificate in Form R. M. II as prescribed by the Himachal Pradesh Government, Excise and Taxation Department Notification No. 1-12/73-E & T-III, dated the 7th February, 1992 issued by the authority specified therein ;</p> |
| <p>(ii) Herbal-Product-based industries and Aromatic industries ;</p> | |
| <p>(iii) Wool-based industry (including Angora wool) ; and</p> | <p>(b) the exemption will be available for a period of 10 years from the date of commencement of production by such industrial units ; and</p> |
| <p>(iv) Sericulture.</p> | <p>(c) the units comply with all provisions of the Act and the rules framed thereunder and also the notifications issued thereunder.</p> |

Explanation.—In this item "new industrial units" means an industrial unit which commences production on or after first day of April, 1991 and will include any existing unit which is eligible to get fresh registration as per the guide lines issued by the Development Commissioner, Small Scale Industries, Government of India, from time to time, but will not include any industrial unit, small, medium or large, which is formed as a result of re-establishment, mere change of ownership, change in the Constitution, re-structuring or revival of an existing industrial unit."

आदेश द्वारा,
अमर नाथ विश्वार्थी,
वित्तियुक्त एवं सचिव।

[Authoritative English text of this Department Notification No. 1-12/73-E&T-III, dated 23rd July, 1993 as required under Article 348(3) of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-2, the 23rd July, 1993

No. 1-12/73-E&T-III.—Whereas the draft amendments in Schedule 'B' appended to the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968) were published in the Himachal Pradesh Rajpatra (Extra-ordinary), dated 1-10-1992, *vide* this department's notification of even number, dated the 25th September, 1992 for inviting objections and suggestions from the persons likely to be affected thereby;

And whereas no objections or suggestions have been received within the stipulated period in this behalf.

Now, therefore, in exercise of the powers conferred by sub-section (2) of section 7 of the Himachal Pradesh General Sales Tax Act, 1963 (Act No. 24 of 1968), the President of India is pleased to make the following amendments in Schedule 'B' (hereinafter called the said Schedules) of the aforesaid Act, namely:—

AMENDMENT

1. *Amendment of item No. 66.*—In column 2 of item No. 66 of the said Schedule.—

(a) In clause (2) of the conditions, for the words “of genuineness and eligibility granted by the Director of Industries, Himachal Pradesh or his authorised nominee”, the words, signs and the figures “in Form R. M. II. prescribed by the Himachal Pradesh Government, Excise and Taxation Department notification No. 1-12/73-E&T-III, dated the 7th February, 1992, obtained from the authority specified therein” shall be substituted;

(b) after clause (2) of the conditions, the following new clause (3) shall be added, namely:—

“(3) the units comply with all the provisions of the Act and the rules framed thereunder and also the notifications issued thereunder.”; and

(c) the existing clause (3) shall be re-numbered as clause (4).

2. *Addition of item No. 75.*—After item No. 75 of the said Schedule, the following new item No. 76, shall be added, namely:—

“76. Sale of goods manufactured by the following new industrial units:—

The exemption shall be granted only when—

(i) Agriculture-Horticulture produce based industries except Breweries, Distilleries, non-fruit based wineries and Bottling Plants (both for Country-Liquor and Indian

(a) the units file by 30th April every year with the Assessing Authority concerned a certificate in Form R.M. II. as prescribed by the Himachal Pradesh

words, signs and the figures "in Form R. M. II, prescribed by the Himachal Pradesh Government, Excise and Taxation Department Notification No. 1-12/73-E & T-III, dated the 7th February, 1992, obtained from the authority specified therein" shall be substituted;

(b) after clause (2) of the conditions, the following new clause (3) shall be added, namely:—

"(3) the units comply with all the provision of the Act and the rules framed thereunder and also the notification is thereunder." ; and

(c) the existing clause (3) shall be re-numbered as clause (4).

2. नई मद् संख्या 76 का जोड़ा जाना:—उक्त प्रतिसूची की मद् संख्या 75 के पश्चात् नई मद् संख्या 76 जोड़ी जाएगी, अर्थात्:—

"76. Sale of goods manufactured by the following new industrial units :— The exemption shall be granted only when—

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| <p>(i) Agriculture-Horticulture produce-based industries, except Breweries, Distilleries, non-fruit based wineries and Bottling Plants (both for Country-Liquor and Indian Made Foreign Liquor);</p> <p>(ii) Herbal-Produce-based industries and Aromatic industries ;</p> <p>(iii) Wool-based industry (including Angora wool) ; and</p> <p>(iv) Sericulture.</p> | <p>(a) the units file by 30th April every year with the Assessing Authority concerned a certificate in Form R. M. II as prescribed by the Himachal Pradesh Government, Excise and Taxation Department Notification No. 1-12/73-E & T-III, dated the 7th February, 1992 issued by the authority specified therein ;</p> <p>(b) the exemption will be available for a period of 10 years from the date of commencement of production by such industrial units ; and</p> <p>(c) the units comply with all provisions of the Act and the rules framed thereunder and also the notifications issued thereunder.</p> |
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Explanation.—In this item "new industrial units" means an industrial unit which commences production on or after first day of April, 1991 and will include any existing unit which is eligible to get fresh registration as per the guide lines issued by the Development Commissioner, Small Scale Industries, Government of India, from time to time, but will not include any industrial unit, small, medium or large, which is formed as a result of re-establishment, mere change of ownership, change in the Constitution, re-structuring or revival of an existing industrial unit."

प्रादेश द्वारा,
अमर नाथ विद्यार्थी,
वित्तियुक्ताएव सचिव

[Authoritative English text of this Department Notification No. 1-12/73-E&T-III, dated 23rd July, 1993 as required under Article 348(3) of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-2, the 23rd July, 1993

No. 1-12/73-E&T-III.—Whereas the draft amendments in Schedule 'B' appended to the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968) were published in the Himachal Pradesh Rajpatra (Extra-ordinary), dated 1-10-1992, *vide* this department's notification of even number, dated the 25th September, 1992 for inviting objections and suggestions from the persons likely to be affected thereby;

And whereas no objections or suggestions have been received within the stipulated period in this behalf.

Now, therefore, in exercise of the powers conferred by sub-section (2) of section 7 of the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968), the President of India is pleased to make the following amendments in Schedule 'B' (hereinafter called the said Schedules) of the aforesaid Act, namely:—

AMENDMENT

1. *Amendment of item No. 66.*—In column 2 of item No. 66 of the said Schedule.—

(a) In clause (2) of the conditions, for the words "of genuineness and eligibility granted by the Director of Industries, Himachal Pradesh or his authorised nominee", the words, signs and the figures "in Form R. M. II, prescribed by the Himachal Pradesh Government, Excise and Taxation Department notification No. 1-12/73-E&T-III, dated the 7th February, 1992, obtained from the authority specified therein" shall be substituted;

(b) after clause (2) of the conditions, the following new clause (3) shall be added, namely:—

"(3) the units comply with all the provisions of the Act and the rules framed thereunder and also the notifications issued thereunder." ; and

(c) the existing clause (3) shall be re-numbered as clause (4).

2. *Addition of item No. 75.*—After item No. 75 of the said Schedule, the following new item No. 76, shall be added, namely:—

"76. Sale of goods manufactured by the following new industrial units:—

The exemption shall be granted only when—

(i) Agriculture-Horticulture produce based industries except Breweries, Distilleries, non-fruit based wineries and Bottling Plants (both for Country-Liquor and Indian

(a) the units file by 30th April every year with the Assessing Authority concerned a certificate in Form R.M. II, as prescribed by the Himachal Pradesh

- Made Foreign Liquor);
- (ii) Herbal-produce-based industries and Aromatic industries;
- (iii) Wool-based industry (including Angora wool); and
- (iv) Sericulture.
- Government, Excise and Taxation Department Notification No. 1-12/73-E&T-III, dated the 7th February, 1992, issued by the authority specified therein; and
- (b) the exemption will be available for a period of 10 years from the date of commencement of production by such industrial units; and
- (c) the units comply with all provisions of the Act and the rules framed thereunder and also the notifications issued thereunder.

Explanation.—In this item “new industrial unit” means an industrial unit which commences production on or after first day of April, 1991 and will include any existing unit which is eligible to get fresh registration as per the guide lines issued by the Development Commissioner, Small Scale Industries, Government of India, from time to time, but will not include any industrial unit, small, medium or large, which is formed as a result of re-establishment, mere change of ownership, change in the Constitution, re-structuring or revival of an existing industrial unit.”

By order,

A. N. VIDYARATHI,

Financial Commissioner-cum-Secretary.